

Fuel Taxes

TABLE 24—GASOLINE AND JET FUEL TAX STATISTICS, 1923-25 TO 2004-05

Fiscal year	Gasoline				Jet fuel tax	
	Taxable distributions (In thousands of gallons)	Revenue ^a (In thousands)	Refunds (In thousands)	Taxpayers ^b on June 30	Taxable distributions (In thousands of gallons)	Revenue ^a (In thousands)
1	2	3	4	5	6	7
2004-05	15,914,755	\$2,862,296	\$3,880	37	144,266	\$2,569
2003-04	15,926,570	2,868,133	4,315	55	135,686	2,189
2002-03	15,530,493	2,825,923	6,140	50	122,646	2,429
2001-02	15,236,683 ^c	2,771,406 ^c	15,719 ^c	48 ^c	120,183 ^c	2,447 ^c
2000-01	14,870,292	2,700,248	22,868	51	133,204	2,726
1999-00	14,715,765	2,623,631	26,712	66	114,452	2,536
1998-99	14,224,772	2,595,479	17,390	59	94,512	1,917
1997-98	13,926,011	2,497,810	24,181	62	88,284	1,799
1996-97	13,720,332	2,493,494	20,644	70	75,968	1,532
1995-96	13,632,893	2,459,261	42,626	107	74,069	1,517
1994-95	13,278,846	2,394,107 ^d	24,206	106	66,589	1,308
1993-94	13,240,338	2,320,234 ^d	60,157	111	63,197	1,245
1992-93	13,166,370	2,171,720 ^d	27,548	119	65,174	1,296
1991-92	13,106,435	2,028,395 ^d	33,580	132	59,162	1,254
1990-91	13,253,569	1,869,869 ^{d,r}	29,794	139	57,311	1,203
1989-90	13,501,629	1,217,652	21,598	146	59,014	1,246
1988-89	13,202,015	1,187,103	17,049	155	53,603	1,142
1987-88	12,822,442	1,159,798	19,968	161	46,364	1,099
1986-87	12,553,224	1,125,715	21,523	140	44,304	966
1985-86	11,878,617	1,083,986	12,562	137	39,255	845
1984-85	11,642,880	1,054,864	13,911	147	41,617	884
1983-84	11,378,375	1,027,740 ^e	19,086	154	41,025	845
1982-83	10,941,848	877,130 ^e	17,139 ^f	145	37,471	703
1981-82	11,015,230	770,628 ^f	27,572	131	40,435	860
1980-81	11,185,862	787,106	25,987	102	43,713	891
1975-80	56,331,111	3,953,057	95,590	82	182,144	3,620
1970-75	49,365,692	3,455,776	70,656	55	84,265	1,698
1965-70	40,526,494	2,872,396 ^{g,h}	74,839	58	8,057 ⁱ	163 ⁱ
1960-65	31,895,463	2,052,370 ^{h,j}	78,136	71		
1955-60	25,815,744 ^k	1,549,055 ^k	105,057	94		
1950-55	20,304,192	1,044,006 ^l	106,389	98		
1945-50	14,909,722	592,832 ^m		107		
1940-45	9,167,652	275,029		122		
1935-40	8,594,082	258,845		142		
1930-35	6,790,740	201,685		88		
1925-30	5,351,593	139,925 ⁿ		82		
1923-25	1,259,474	24,938 ^o		74		

- a. Includes self-assessed taxes, tax deficiencies, and interest and penalties. Refunds for nonhighway use (column 4) have not been deducted.
- b. Effective January 1, 2002, the tax is imposed on suppliers. Prior to that date, taxpayers were distributors and brokers. On June 30, 2005, there were 78 suppliers who incurred no tax liabilities.
- c. Effective January 1, 2002, the Motor Vehicle Fuel License Tax Law was repealed and replaced with the Motor Vehicle Fuel Tax Law. The collection point of the tax is moved from the first distribution to removal from the refinery or terminal rack, or importation into the state.
- d. Effective August 1, 1990, the tax rate was increased from 9 cents to 14 cents per gallon. Effective January 1, 1991, the tax rate was increased to 15 cents per gallon. Effective January 1, 1992, the tax rate was increased to 16 cents per gallon. Effective January 1, 1993, the tax rate was increased to 17 cents per gallon. Effective January 1, 1994, the tax rate was increased to 18 cents per gallon. Receipts from the storage taxes imposed at the time of the rate increases are not included; these amounted to \$10,218,000 in 1990-91; \$1,763,000 in 1991-92; \$1,538,000 in 1992-93; \$1,218,000 in 1993-94; and \$21,000 in 1994-95.
- e. Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two-cent-per-gallon storage tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in 1982-83 and \$169,000 in 1983-84 including interest and penalties.
- f. A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision.
- g. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$7.2 million from distributions during the 1968-69 fiscal year and \$15.5 million during the 1969-70 fiscal year. No storage tax was imposed.
- h. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads in the northwestern part of the state. This levy raised \$18.2 million from distributions during the 1964-65 fiscal year (excluding the storage tax of \$1,108,000 including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage tax refund of \$1,131,000).
- i. The aircraft jet fuel tax levied at the rate of 2 cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969, under the Motor Vehicle Fuel License Tax Law.
- j. Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one-cent-per-gallon storage tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267 including interest and penalties.
- k. Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a "motor vehicle fuel." Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Tables 25A and 25B).
- l. Effective July 1, 1953, the tax rate was increased from 4 1/2 cents to 6 cents per gallon. Receipts from the 1 1/2-cent storage tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000 including interest and penalties.
- m. Effective July 1, 1947, the tax rate was increased from 3 cents to 4 1/2 cents per gallon. Receipts from the 1 1/2-cent storage tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.
- n. Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.
- o. The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of 2 cents per gallon.
- r. Revised.